

# employee plans news

PROTECTING RETIREMENT BENEFITS THROUGH EDUCATING CUSTOMERS

Internal Revenue Service  
Tax Exempt and Government  
Entities Division

A Publication of Employee Plans

## New Submission Period for Individually Designed Plans and Pre-Approved Defined Contribution Plans

On February 1, 2011, the second submission period opens for:

- individually designed plans to obtain a determination letter; and
- pre-approved defined contribution plans to obtain an opinion or advisory letter.

February 1, 2011 marks the beginning of the 12-month on-cycle submission period for Cycle A determination letter applications and opinion and advisory letter applications for most pre-approved plans. It ends on January 31, 2012. However, under Revenue Procedure 2007-44, [§18.02\(1\)](#), [mass submitters](#) have a nine month submission period ending on October 31, 2011. The IRS will review all plans submitted during this period using the [2010 Cumulative List](#).

[Revenue Procedure 2007-44](#) describes cyclical remedial amendment periods for individually designed plans and pre-approved plans (master and prototype and volume submitter plans). Individually designed plans have a regular, 5-year remedial amendment cycle ([5-year cycle](#)), each based on the plan sponsor's EIN, and pre-approved plans have a regular, 6-year remedial amendment cycle ([6-year cycle](#)). The initial set of 5-year cycles for individually designed plans and the initial 6-year cycle for defined contribution pre-approved plans ends on January 31, 2011.

**Note:** The initial 6-year cycle for pre-approved defined benefit plans is different from that of pre-approved DC plans and ends on January 31, 2013.

The IRS is revising [Revenue Procedure 2005-16](#), which contains procedures for issuing opinion and advisory letters for pre-approved plans. The Defined Contribution Listing of Required Modifications is also being revised and will be released simultaneously with the revised revenue procedure. Stay tuned for future *Employee Plans News* updates on EP's letter programs!

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## New User Fees Effective February 1, 2011

Effective February 1, 2011, [Revenue Procedure 2011-8](#) changes the Employee Plans user fees including those for [Form 5300](#), *Application for Determination for Employee Benefit Plan*, and [Form 4461](#), *Application for Approval of Master or Prototype or Volume Submitter Defined Contribution Plans*. Although [Form 8717](#), *User Fee for Employee Plan Determination, Opinion, and Advisory Letter Request*, has not yet been updated to reflect these new fees, please continue to use the old Form 8717 until the new one is available, and, beginning February 1, 2011, submit this form with the new Revenue Procedure 2011-8 fees.

[Announcement 2011-8](#) corrected the Revenue Procedure 2011-8 [user fee schedule](#) for nonmass submitter master or prototype plans.